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MISSOULA VOCATIONAL TECHNICAL CENTER
MISSOULA, MONTANA
ENTITY IDENTIFICATION NUMBER 1-816000663A1

COLLEGE WORK-STUDY PROGRAM
SUPPLEMENTAL EDUCATIONAL OPPORTUNITY
GRANTS PROGRAM
PELL GRANT PROGRAM

FOR THE YEARS ENDED JUNE 30, 1983 AND 1982

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COLLEGE WORK-STUDY PROGRAM
SUPPLEMENTAL EDUCATIONAL OPPORTUNITY
GRANTS PROGRAM
PELL GRANT PROGRAM

FOR THE YEARS ENDED JUNE 30, 1983 AND 1982

October 14, 1983

STATE OF MONTANA

Office of the Legislative Auditor

STATE CAPITOL
HELENA, MONTANA 59620
406/449-3122

ROBERT R. RINGWOOD
LEGISLATIVE AUDITOR

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JOHN W. NORTHEY

November 1983

The Legislative Audit Committee
of the Montana State Legislature:

Enclosed is the report on the audit of the Student Financial Aid Programs at the Missoula Vocational-Technical Center for the two years ended June 30, 1983.

The audit was conducted by Galusha, Higgins and Galusha under a contract between the firm and our office. The comments and recommendations contained in this report represent the views of the firm and not necessarily the Legislative Auditor.

The agency's written response to the report recommendations is included in the back of the audit report.

Respectfully submitted,

Robert R. Ringwood

Robert R. Ringwood
Legislative Auditor

MISSOULA VOCATIONAL TECHNICAL CENTER
MISSOULA, MONTANA
JUNE 30, 1983 AND 1982

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SUMMARY OF RECOMMENDATIONS

As a separate section in each audit report a listing of all recommendations is included noting whether the agency concurs or does not concur with the recommendation. This listing serves as a means of summarizing the recommendations contained in the report and the audited agency's reply. This list also provides ready reference to the supporting comments. The full replies of the Missoula Vocational-Technical Center and the Office of Public Instruction (OPI) are included in the back of this report.

	Page
Implement procedures to further segregate cash receipts and accounts receivable functions. Page 4	
Agency Reply: Concur	20
OPI Reply: Concur	22
Improve procedures to assure reported data is accurate. Page 6	
Agency Reply: Concur	20
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Maintain minimum cash balances sufficient to finance current disbursements only. Page 6	
Agency Reply: Concur	20
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Develop formal criteria for measuring the students' ability to benefit from the education or training the center offers. Page 7	
Agency Reply: Concur	20
OPI Reply: Concur	22
Review the withdrawal rate and determine if withdrawals can be reduced. Page 7	
Agency Reply: Concur	21
OPI Reply: Concur	22

MISSOULA VOCATIONAL TECHNICAL CENTER
MISSOULA, MONTANA
SCOPE OF AUDIT

Our audit of the College Work-Study, Supplemental Educational Opportunity Grants, and Pell Grants was performed in accordance with the financial and compliance elements of the "Standards for Audit of Governmental Organizations, Programs, Activities and Functions," 1981, and the draft audit guide prescribed by the U.S. Department of Education, May 1983.

The purpose of the audit was to:

1. Express an opinion on the Application and Fiscal Operations Report (FISAP) (ED Form 646), Part IV--SEOG, and Part V--CWS; and the June 30, 1982 and 1983, Progress Report (ED Form 255-3)--Pell Grants, of Missoula Vocational Technical Center for the period July 1, 1981 through June 30, 1983, prepared for the U.S. Department of Education; and Validation Roster (ED Form 255-4) dated December 15, 1982, for the period audited;

2. Evaluate the center's systems of internal control, accounting, and reporting, and the controls maintained in the operation of and accounting for the funds provided for the programs; and

3. Determine compliance with applicable sections of the acts, related federal regulations, and Department of Education policies and procedures.

The audit covered the period July 1, 1981 through June 30, 1983, and fieldwork was performed during the period September 12, 1983 through October 14, 1983, at the center's business and student financial aid offices located in Missoula, Montana.

GALUSHA
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HELENA, MONTANA 59624
TELEPHONE 406/442-5520

October 14, 1983

The Legislative Audit Committee
of the Montana State Legislature:

We have examined the Application and Fiscal Operations Report (FISAP) (ED Form 646), Part IV--SEOG, and Part V--CWS; and the June 30, 1982 and 1983, Progress Report (ED Form 255-3)--Pell Grants, of Missoula Vocational Technical Center for the period July 1, 1981 through June 30, 1983, prepared for the U.S. Department of Education. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting and program records and such other auditing procedures as we considered necessary in the circumstances.

The center's policy is to prepare the Application and Fiscal Operations and Progress Reports on the basis of accounting practices prescribed by grantor reporting requirements and in conformity with grantor regulations. These practices differ in some respects from generally accepted accounting principles. Generally accepted accounting principles are in agreement with the accounting practices prescribed for such programs by the Department of Education in the Terms of Agreement and in fiscal control and fund accounting procedures. Accordingly, the accompanying schedules are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. This report is intended solely for filing with the grantor agency and should not be used for any other purpose.

In our opinion, the Application and Fiscal Operations and Progress Reports referred to above present fairly the financial information contained therein of the Missoula Vocational Technical Center for the period July 1, 1981 through June 30, 1983, on the basis of accounting prescribed in Paragraph 2, which basis has been applied in a manner consistent with that of the preceding year.

Galusha, Higgins and Galusha

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October 14, 1983

REPORT ON INTERNAL ACCOUNTING CONTROL

The Legislative Audit Committee
of the Montana State Legislature:

We have examined the Application and Fiscal Operations Report (FISAP) (ED Form 646), Part IV--SEOG, and Part V--CWS; and the June 30, 1982 and 1983, Progress Report (ED Form 255-3)--Pell Grants, of Missoula Vocational Technical Center for the period July 1, 1981 through June 30, 1983, prepared for the U.S. Department of Education, and have issued our report thereon dated October 14, 1983. As part of our examination, we made a study and evaluation of the system of internal accounting control of Missoula Vocational Technical Center to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. General Accounting Office's "Standards for Audit of Governmental Organizations, Programs, Activities and Functions". For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

1. Receipt and Disbursement of Funds.
2. Eligibility of Recipients and Award Amounts.
3. Reports to the U.S. Department of Education.

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing, and extent of performing the auditing procedures necessary for expressing an opinion on the Fiscal Operations and Progress Reports. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

The management of Missoula Vocational Technical Center is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial reports.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of Missoula Vocational Technical Center taken as a whole or on any of the categories of controls identified in the first paragraph. However, our study and evaluation disclosed the following condition which we believe results in more than a relatively low risk that errors or irregularities in amounts would be material in relation to the Fiscal Operations and Progress Reports of the center may occur and not be detected within a timely period.

Segregation of Cash Receipts Functions

The same employee responsible for student financial aid accounts receivable also opens the mail, prepares cash receipts, and makes deposits. Cash receipt controls would be strengthened by further segregation of duties. Although the prior audit report addressed this weakness, the center has now implemented procedures to provide for segregation of cash receipts functions.

RECOMMENDATION

We recommend the center personnel implement procedures to further segregate cash receipts and accounts receivable functions.

This condition was considered in determining the nature, timing, and extent of the audit tests to be applied in our examination of 1982 and 1983 reports.

This report is intended solely for the use of management and the Department of Education and should not be used for any other purpose.

Galusha, Higgins and Galusha

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October 14, 1983

COMMENTS ON COMPLIANCE

The Legislative Audit Committee
of the Montana State Legislature:

We have examined the Application and Fiscal Operations Report (FISAP) (ED Form 646), Part IV--SEOG, and Part V--CWS; and the June 30, 1982 and 1983, Progress Report (ED Form 255-3)--Pell Grants, of Missoula Vocational Technical Center for the period July 1, 1981 through June 30, 1983, prepared for the U.S. Department of Education, and have issued our report thereon dated October 14, 1983. Our examination was made in accordance with generally accepted auditing standards; the provisions of "Standards for Audit of Governmental Organizations, Programs, Activities and Functions", promulgated by the U.S. Comptroller General, as they pertain to financial and compliance audits and compliance provisions contained in the Guide for Audits of NDSL, CWS, SEOG, Pell Grant and GSL programs, Department of Education, dated May 1983; and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our examination, we found that, for the items tested, the Missoula Vocational Technical Center complied with the material terms and conditions of the Department of Education award agreements, except as described in the findings and recommendations sections of this report. Further, based on our examination and the procedures referred to above, nothing came to our attention to indicate the center had not complied with the significant compliance terms and conditions of the awards referred to above.

This report is intended solely for the use of the Missoula Vocational Technical Center and the Department of Education and should not be used for any other purpose.

Galusha, Higgins and Galusha

GALUSHA, HIGGINS AND GALUSHA
Certified Public Accountants

APPLICATION AND FISCAL OPERATIONS REPORT (ED FORM 646)

Eligible Aid Applicants

The data pertaining to eligible aid applicants on the Income Grid section of Part II was not accurate for three grid blocks for the June 30, 1982 report and for two grid blocks for the June 30, 1983 report. In each year, one student was misclassified. Center officials stated these income misclassifications resulted from a math and posting error.

RECOMMENDATION

We recommend the center personnel improve procedures to assure reported data is accurate.

EXCESS CASH BALANCE

The center's accounting records show excess cash by program and year as disclosed in the following table.

	FY 1981-82		FY 1982-83	
Program	Average Amount	Months	Average Amount	Months
Supplemental Education Opportunity Grant	$ 395	3	$ 264	2
Pell Grant	$5,313	1	$12,925*	1

*Pell Grants totaling approximately $10,500 were disbursed the following month.

Funds in these program accounts should not exceed the minimum amount required to finance current disbursements. Because the center is on the cash request system, the amount of cash in the accounts should not exceed one month's needs.

Cash requests should be made as close as possible to the time and for the amount disbursements are made to the students.

RECOMMENDATION

We recommend center personnel maintain minimum cash balances sufficient to finance current disbursements only.

ABILITY TO BENEFIT CRITERIA

The Missoula Vocational Technical Center has not developed formal criteria for determining if its students have the ability to benefit from the education or training it offers.

Although formal ability to benefit criteria has not been developed, certain standards for admission and prevocational review are published in the center's catalog. According to the catalog and state regulations, the center must accept all students. Upon acceptance, the center provides prevocational testing and counseling. Center officials have indicated a formal ability to benefit criteria will be developed from the center's catalog standards.

RECOMMENDATION

We recommend center officials develop formal criteria for measuring the students' ability to benefit from the education or training the center offers.

WITHDRAWAL RATE

Withdrawal rates for the Missoula Vocational Technical Center are 51 percent and between 45-55 percent for fiscal years 1981-82 and 1982-83, respectively. The actual withdrawal rate for fiscal year 1982-83 is currently not available. These rates reflect students exiting prior to total program completion. The high withdrawal rate, as explained by center officials, accounts for students leaving the center's programs for available jobs.

Although we believe the center's capability to administer the program is not impaired, the withdrawal rate should be reviewed.

RECOMMENDATION

We recommend center personnel review the withdrawal rate and determine if withdrawals can be reduced.

SATISFACTORY PROGRESS STANDARDS

Center personnel have published standards for measuring satisfactory progress in their catalog. Satisfactory progress is measured by maintenance of a 2.00 grade point average and successful course completion within the assigned time.

From our sample of 77 grant recipients, we noted satisfactory progress was monitored and corrective action, if necessary, was taken.

PRIOR AUDIT REPORTS

The prior audit of the center's financial aid programs was issued for the fiscal years ending June 30, 1980 and 1981. Of the nine prior audit recommendations, eight were implemented or partially implemented. The center did not implement the following recommendation within the audit period:

1. Implement procedures to segregate cash receipts and accounts receivable functions (see Page 4).

OMB No. 1840-0073
Expires 7/31/84

Application and Fiscal Operations Report (FISAP)

Name of Institution and State: Missoula Vocational Technical Center, Missoula, MT

Serial Number: 2422

Entity Number: 1- 81 - 600 - 0663 - A1

Part II. Application to Participate - For Award Year July 1, 1984 Through June 30, 1985

Section A. Request for Funds for the 1984-85 Award Year

1. NDSL Level of Expenditures $ N/A
2. NDSL Federal Capital Contribution $ N/A
3. SEOG Initial Year (IY) $ 16,000
4. SEOG Continuing Year (CY) $ 2,500
5. CWS Federal Funds $ 60,000

Section B. CWS Institutional Match Waiver Request

(Applies only to certain schools; see instructions)

6. Do you wish to apply as an institution designated as eligible for Title III?
   - ☐ Yes
   - ☒ No

7. Do you wish to apply as an institution where 50% or more of its students have parents whose adjusted gross income is less than $7,500 per year?
   - ☐ Yes
   - ☒ No

Section C. Request for Special CWS Funds for Students from Trust Territory/American Samoa

(Applies only to schools with students from certain areas; see instructions)

Number of students to be employed	Estimated average earnings per student (Federal & institutional shares)	Estimated Total earnings (a x b)	Federal share (Not to exceed 80% of column c)	Administrative cost allowance	Total Request (d + e)
8. a. # N/A	b. $ N/A	c. $ N/A	d. $ N/A	e. $ N/A	f. $ N/A

Section D. Maintenance of Effort

Institutions that participated in SEOG and/or CWS in Award Year 1982–1983, complete line 9.

9. Institutional Expenditures July 1, 1982–June 30, 1983 $ 15,081.92

Institutions that received SEOG and/or CWS funds for the first time in Award Year 1983–84, complete lines 10–14.

10. July 1, 1980–June 30, 1981 Expenditures $
11. July 1, 1981–June 30, 1982 Expenditures $
12. July 1, 1982–June 30, 1983 Expenditures $ N/A
13. TOTAL EXPENDITURES $
14. 3 - Year Average $

Name of Institution and State: Missoula Vocational Technical Center, Missoula, Montana

Serial Number 2422

Entity Number 1-81-600-0663--A1-

Section E. Assessments and Expenditures

		(a) Undergraduate	(b) Graduate/Professional
15.	Total tuition and fees for the Award Year July 1, 1982-June 30, 1983	$ 252,655	$ -0-
16.	Total expended to fund Pell recipients for the 1982-83 Pell Grant Award Year	$ 155,903	
17.	Total expended for State grants and scholarships made to undergraduates for the Award Year July 1, 1982 to June 30, 1983	$ 5,100	
18.	Total expended for institutionally administered grants and scholarships made to undergraduates for the Award Year JULY 1, 1977 to JUNE 30, 1978	$ -0-	

Section F. Information on Eligible Aid Applicants for Award Year 1982-83

	Total Taxable & Non-taxable Income	DEPENDENT Undergraduate (a)	DEPENDENT Graduate/Professional (b)	Total Taxable & Non-taxable Income	INDEPENDENT Undergraduate (c)	INDEPENDENT Graduate/Professional (d)
19.	$ 0 – $ 2,999	5		$ 0 – $ 999	53	
20.	3,000 – 5,999	6		1,000 – 1,999	19	
21.	6,000 – 8,999	11		2,000 – 2,999	20	
22.	9,000 – 11,999	9		3,000 – 3,999	36	
23.	12,000 – 14,999	7		4,000 – 4,999	22	
24.	15,000 – 17,999	2		5,000 – 5,999	13	
25.	18,000 – 20,999	4		6,000 – 6,999	8	
26.	21,000 – 23,999	6		7,000 – 7,999	6	
27.	24,000 – 26,999	2		8,000 – 8,999	2	
28.	27,000 – 29,999	3		9,000 – 9,999	9	
29.	30,000 – 32,999	-0-		10,000 – 10,999	3	
30.	33,000 – 35,999	-0-		11,000 – 11,999	5	
31.	36,000 – 38,999	-0-		12,000 – 12,999	2	
32.	39,000 – 41,999	-0-		13,000 – 13,999	-0-	
33.	42,000 – 44,999	-0-		14,000 – 14,999	3	
34.	45,000 – OVER	-0-		15,000 – OVER	3	
35.	Total	55		Total	204	

Section G. Information on Enrollment

(Institutions with TRADITIONAL CALENDAR)

Institutions that had Fall 1982 enrollment, fill in line 36.

		(a) Undergraduate	(b) Graduate/Professional
36.	Total number of students, Fall, 1982	592	-0-

Institutions that did not have Fall 1982 enrollment, fill in lines 37 and 38.

		(a) Undergraduate	(b) Graduate/Professional
37.	Estimated number of students, Fall, 1983	N-A	
38.	Projected number of students, Fall, 1984		

(Institutions with NON-TRADITIONAL CALENDAR)

		(a) Continuing Students	(b) New Starts
39.	July 1, 1982		
40.	August 1		
41.	September 1		
42.	October 1		
43.	November 1		
44.	December 1		
45.	January 1, 1983	N-A	
46.	February 1		
47.	March 1		
48.	April 1		
49.	May 1		
50.	June 1, 1983		
51.	Total		

OMB No. 1840-0073

Application and Fiscal Operations Report (FISAP)

Name of Institution and State: Missoula Vocational Technical Center, Missoula, Montana

Serial Number: 2422

Entity Number: 1- 81 - 600 - 0663 - A1

Part IV. Supplemental Educational Opportunity Grants Program (SEOG)

For Award Year July 1, 1982 Through June 30, 1983

Section A. Funds Authorized/Released for SEOG

		a Initial Year Allocation	b Continuing Year Allocation
1. Final Adjusted SEOG Authorization	9/30/82 date of adj.	$ 8,630	$ 1,348

Section B. Funds Available for SEOG Expenditures

2. CWS Transferred to and Spent in SEOG	+ $ -0-	+ $ -0-
3. SEOG Transferred to and Spent in CWS	− $ -0-	− $ -0-
4. Funds Available (IY = Lines 1 + 2 − 3) (CY = Lines 1 + 2 − 3)	$ 8,630	$ 1,348

Section C. Funds Spent for SEOG Program

5. SEOG Disbursements to Students	$ 7,716	$ 1,284
6. Administrative Cost Allowance Claimed	+ $ 386	+ $ 64
7. Funds Spent (Lines 5 + 6)	$ 8,102	$ 1,348

Section D. Use of SEOG Authorization

8. Expended SEOG Authorization (Line 3 + Line 7 − Line 2)	$ 8,102	$ 1,348
9. Unexpended SEOG Authorization (Line 1 − Line 8) (cannot be negative)	$ 528	$ -0-

Section E. Miscellaneous Information

10. Amount of SEOG Disbursements to Less than Half-Time Students (IY and CY) (Cannot be more than 10% of your 1982–83 original and supplemental authorizations plus line 3 of Part V).	$ -0-
11. Prior Year Recoveries	$ -0-

OMB No. 1840-0073

Application and Fiscal Operations Report (FISAP)

Name of Institution and State: Missoula Vocational Technical Center, Missoula, Montana
Serial Number: 2422
Entity Number: 1-81-600-0663--A1-

Part V. College Work-Study Program (CWS) For Award Year July 1, 1982 Through June 30, 1983

Section A. Funds Authorized/Released for CWS

1.	Final Adjusted CWS Authorization	9/30/82 date of adj.	$ 30,306

Section B. Funds Available for CWS Expenditures

2.	SEOG Funds Transferred to and Spent in CWS		+ $ -0-
3.	CWS Funds Transferred to and Spent in SEOG		– $ -0-
4.	1983-84 Funds Carried Back and Spent in 1982-83		+ $ -0-
5.	1981-82 Funds Carried Forward and Spent in 1982-83		+ $ 3,597
6.	1982-83 Funds Carried Forward to be Spent in 1983-84		– $ 3,030
7.	1982-83 Funds Carried Back and Spent in 1981-82		– $ -0-
8.	Total Funds Available for 1982–83 (Lines 1 + 2 – 3 + 4 + 5 – 6 – 7)		$ 30,873

Section C. Total Compensation for CWS

9.	Total Earned Compensation for Regular CWS Jobs	$ 28,380
10.	Total Earned Compensation for Community Service Learning Program Jobs	+ $ -0-
11.	Total Earned Compensation for Total CWS Program (Line 9 + Line 10)	$ 28,380
12.	Institutional Share of Earned Compensation (See Instructions)	$ 5,676

Section D. Funds Spent from Federal Share of CWS

13.	Federal Share of CWS Disbursements to Students (Both Regular and Community Service Learning Program)	$ 22,704
14.	Administrative Cost Allowance Claimed for Regular CWS Program	+ $ 1,419
15.	Administrative Cost Allowance Claimed for CSLP (May Not Exceed 10% of Line 10)	+ $ -0-
16.	Federal Share of Job Location and Development Program Expenditures (The lesser of $25,000 or 10% of (your 1982–83 original and supplemental authorizations plus lines 4 and 5 of Part V)).	+ $ -0-
17.	Total Federal Funds Spent for CWS (Sum of Lines 13 through 16)	$ 24,123

Section E. Use of CWS Authorization

18.	Expended CWS Authorization (Lines 3 + 6 + 7 + 17) minus (Lines 2 + 4 + 5)	$ 23,556
19.	Unexpended CWS Authorization (Line 1 – Line 18)	$ 6,750

PELL GRANTS
1982-83 AWARD YEAR
PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

OFFICE OF POSTSECONDARY EDUCATI
FORM APPROVED
OMB NO 1840-0055

SECTION I: GENERAL INFORMATION (Complete only if information below is incomplete or incorrect)

1 PELL INST NO. 007561

2. ENTITY NO.: 1916000662A1

3. Institution NAME and ADDRESS:

☐ Check here when NAME and/or ADDRESS has been changed and indicate changes below:

MISSOULA VOC TECH CENTER
909 SOUTH AVENUE WEST
MISSOULA MT 59801

4. Type of institution: 2-YEARS
1 ☐ Less than one year 2 ☐ One year but less than two years 3 ☐ Two years but less than three years
4 ☐ Three years but less than four years 5 ☐ Four years (baccalaureate degree only) 6 ☐ Five years or more

5. Financial Control: PUBLIC
1 ☐ Public 2 ☐ Private, nonprofit 3 ☐ Proprietary

6. 1982-83 Undergraduate Enrollment: A. Full-time 600 B. Part-time (at least half-time): 25

Term Type: QUARTER
1 ☐ Credit Hour 2 ☐ Quarter 3 ☐ Semester
4 ☐ Trimester 5 ☐ Clock Hour

Length of Academic Year (from 7/1/82 to 6/30/83) on which costs below are based: 09 MONTHS

Average Cost of Attendance (per Full-time Undergraduate Student)

	1982-83	1983-84 (Estimated)
A. Tuition and Fees (In-State)	$ 450	D. $ 495
B. Room (On-Campus)	$	E. $
C. Board (On-Campus)	$	F. $

SECTION II: REPORT OF EXPENDITURES AND RECIPIENTS

Report for: (Check One Box Only)
1 ☐ October 31 2 ☐ February 28 3 ☐ June 30
4 ☐ AD HOC Change in ED Approved Authorization (Use between reporting periods) 5 ☒ Revised June 30 (Use only if June 30 report previously filed)

Ending Date of Period Covered by this report: 6 / 30 / 83

	(A) Amount (DOLLARS ONLY)	(B) Count
Gross Expenditures and Recipients (to date for current award year)	12. $ 158,263	12. 247
Less Recoveries (to date for current award year only)	13. $ 2,360	13. 15
Net Expenditures (to date for current award year only)	12 – 13 = 14. $ 155,903	
Additional Amount for Present Recipients (for remainder of current award year)	15. $ -0-	
Estimated Additional Expenditures and Recipients (for remainder of current award year)	16. $ -0-	16. -0-
Total Estimated Expenditures and Recipients (for ENTIRE award year 7/1/82 - 6/30/83)	14 + 15 + 16 = 17. $ 155,903	12 + 16 = 17. 247
Current ED Approved Authorization as of: 03/18/83 190	18. $ 169,716	
Institution's Requested Authorization Adjustment	17 – 18 = 19. $ - 13,813	
Part time students Expenditures and Recipients (for ENTIRE award year)	20. $ -0-	20. -0-
Number of Student Aid Reports Previously Submitted		21. 229
Number of Student Aid Reports Submitted with this Report		22. 18
Total Number of Student Aid Reports Submitted		21 + 22 = 23. 247
Number of enrolled students with eligible SARs But Not Yet Paid (Amount and Count should be included in Items 16A and 16B)		24. -0-

ial responsible for this PROGRESS REPORT (Report must be signed and mailed to P.O. Box 2468, WASHINGTON, D.C. 20013)

Name: Daniel J. Burke -13-
Title: Financial Aid Officer
Phone: (406) 721-1330 (250) Date Signed: 7/14/83
SIGNATURE

CERTIFICATION – I certify that I have examined this Institutional Progress Report, including the accompanying Student Aid Report data, and all information is true and complete to the best of my knowledge. I understand that if I knowingly make false or misleading statements on this report, I am subject to a fine of up to $10,000, imprisonment for up to 5 years, or both, under provisions of the United States Criminal Code (including 18 U.S.C. 1001)

ED FORM 255-3, 6/82 (20 USC 1070a, 34CFR 690.84).

ED COPY 1 PROCESSING

OMB No. 1840-0073

Application and Fiscal Operations Report (FISAP)

Name of Institution: Missoula Vocational Technical Center Serial Number: 2422 Entity Number: 1-816000663A1

Part II. Application to Participate

Section A. Request for Funds for the 1983-84 Award Year

1. NDSL Level of Expenditures: $ N/A
2. NDSL Federal Capital Contribution: $ N/A
3. SEOG Initial Year (IY): $ 16,000
4. SEOG Continuing Year (CY): $ 2,500
5. CWS Federal Funds: $ 60,000

Section B. CWS Waiver Request

(Applies only to certain schools; see instructions)

6. Do you wish to apply as a developing institution?
   - ☐ Yes
   - ☒ No
7. Do you wish to apply as an institution which has 50% or more of its students from families with an income of less than $7,500?
   - ☐ Yes
   - ☒ No

Section C. Request for Special CWS Funds for Students from Trust Territory/American Samoa

(Applies only to schools with students from certain areas; see instructions)

	Number of students to be employed	Estimated average earnings per student (Federal & institutional shares)	Estimated Total earnings (a x b)	Federal share (Not to exceed 80% of column c)	Administrative cost allowance	Total Request (d + e)
8.	a. # N/A	b. $ N/A	c. $ N/A	d. $ N/A	e. $ N/A	f. $ N/A

Section D. Maintenance of Effort

Institutions that participated in SEOG and/or CWS in Award Year 1981–1982, complete line 9.

9. Institutional Expenditures July1, 1981–June 30, 1982: $ 14,886

Institutions that received SEOG and/or CWS funds for the first time in Award Year 1982–1983, complete lines 10–14.

10. July 1,1979–June 30, 1980 Expenditures: $
11. July 1, 1980–June 30, 1981 Expenditures: $
12. July 1, 1981–June 30, 1982 Expenditures: $
13. TOTAL EXPENDITURES: $
14. 3 - Year Average: $

N/A

Name of Institution Missoula Vocational Technical Center Serial Number 2422 Entity Number 1-816000663A1

Section E. Assessments and Expenditures

		(a) Undergraduate	(b) Graduate/Professional
15.	Total tuition and fees for the Award Year July 1, 1981–June 30, 1982	$ 185,420	$ -0-
16.	Total expended to fund Pell recipients for the 1981–82 Pell Grant Award Year	$ 145,999	
17.	Total expended for State grants and scholarships made to undergraduates for the Award Year July 1, 1981 to June 30, 1982	$ 5,000	
18.	Total expended for institutionally administered grants and scholarships made to undergraduates for the Award Year JULY 1, 1977 to JUNE 30, 1978	$ 0	

Section F. Information on Eligible Aid Applicants for Award Year 1981–82

	Total Taxable & Non-taxable Income	DEPENDENT Undergraduate	DEPENDENT Graduate/Professional	Total Taxable & Non-taxable Income	INDEPENDENT Undergraduate	INDEPENDENT Graduate/Professional
19.	$ 0 – $ 2,999	5		$ 0 – $ 999	28	
20.	3,000 – 5,999	7		1,000 – 1,999	19	
21.	6,000 – 8,999	18		2,000 – 2,999	32	
22.	9,000 – 11,999	10		3,000 – 3,999	26	
23.	12,000 – 14,999	13		4,000 – 4,999	17	
24.	15,000 – 17,999	5		5,000 – 5,999	14	
25.	18,000 – 20,999	12		6,000 – 6,999	14	
26.	21,000 – 23,999	4		7,000 – 7,999	9	
27.	24,000 – 26,999	3		8,000 – 8,999	12	
28.	27,000 – 29,999	2		9,000 – 9,999	11	
29.	30,000 – 32,999	0		10,000 – 10,999	11	
30.	33,000 – 35,999	0		11,000 – 11,999	3	
31.	36,000 – 38,999	0		12,000 – 12,999	3	
32.	39,000 – 41,999	0		13,000 – 13,999	1	
33.	42,000 – 44,999	0		14,000 – 14,999	2	
34.	45,000 – OVER	0		15,000 – OVER	10	
35.	Total	79		Total	212	

Section G. Information on Enrollment

(Institutions with TRADITIONAL CALENDAR)

Institutions that had Fall 1981 enrollment, fill in line 36.

		(a) Undergraduate	(b) Graduate/Professional
36.	Total number of students, Fall, 1981	596	0

Institutions that did not have Fall 1981 enrollment, fill in lines 37 and 38.

		(a) Undergraduate	(b) Graduate/Professional
37.	Estimated number of students, Fall, 1982	N/A	N/A
38.	Projected number of students, Fall, 1983	N/A	N/A

(Institutions with NON-TRADITIONAL CALENDAR)

		(a) Continuing Students	(b) New Starts
39.	July 1, 1981		
40.	August 1		
41.	September 1		
42.	October 1		
43.	November 1		
44.	December 1		
45.	January 1, 1982		
46.	February 1		
47.	March 1		
48.	April 1		
49.	May 1		
50.	June 1, 1982		
51.	Total		

N/A

OMB No. 1840-0073

Application and Fiscal Operations Report (FISAP)

Name of Institution Missoula Vocational Technical Center Serial Number 2422 Entity Number 1-816000663A1

Part IV. Supplemental Educational Opportunity Grants Program (SEOG)

Section A. Funds Authorized/Released for SEOG

		a Initial Year	b Continuing Year
1.	Final Adjusted SEOG Authorization	$ 7,672	$ 1,198

Section B. Funds Available for SEOG Expenditures

2.	CWS Transferred and Spent in SEOG	+ $ 0	+ $ 0
3.	SEOG Transferred and Spent in CWS	− $ 0	− $ 0
4.	Funds Available (IY = Lines 1 + 2 − 3) (CY = Lines 1 + 2 − 3)	$ 7,672	$ 1,198

Section C. Funds Spent for SEOG Program

5.	SEOG Disbursements to Students	$ 7,300	$ 1,000
6.	Administrative Cost Allowance Claimed	+ $ 365	+ $ 50
7.	Funds Spent (Lines 5 + 6)	$ 7,665	$ 1,050

Section D. Use of SEOG Authorization

8.	Expended SEOG Authorization (Line 3 + Line 7 − Line 2)	$ 7,665	$ 1,050
9.	Unexpended SEOG Authorization (Line 1 − Line 8)	$ 7	$ 148

Section E. Miscellaneous Information

10.	Amount of SEOG Disbursements to Less Than Half-Time Students (IY and CY) (Cannot be more than 10% of your original plus supplemental authorizations)	$ 0
11.	Prior Year Recoveries	$ 0

Application and Fiscal Operations Report (FISAP)

Name of Institution: Missoula Vocational TechnicalCenter Serial Number: 2422 Entity Number: 1816000663A1

Part V. College Work-Study Program (CWS)

Section A. Funds Authorized/Released for CWS

1.	Final Adjusted CWS Authorization	$ 35,978

Section B. Funds Available for CWS Expenditures

2.	SEOG Funds Transferred and Spent in CWS	+ $ 0
3.	CWS Funds Transferred and Spent in SEOG	– $ 0
4.	1982-83 Funds Carried Back and Spent in 1981-82	+ $ 0
5.	1980-81 Funds Carried Forward and Spent in 1981-82	+ $ 5,394
6.	1981-82 Funds Carried Forward to be Spent in 1982-83	– $ 3,597
7.	1981-82 Funds Carried Back and Spent in 1980-81	– $ 0
8.	Total Funds Available for 1981-82 (Lines 1 + 2 – 3 + 4 + 5 – 6 – 7)	$ 37,775

Section C. Total Compensation for CWS

9.	Total Earned Compensation for Regular CWS Jobs	$ 42,247
10.	Total Earned Compensation for Community Service Learning Program Jobs	+ $ 0
11.	Total Earned Compensation for Total CWS Program (Line 9 + Line 10)	$ 42,247
12.	Institutional Share of Earned Compensation (See Instructions)	$ 8,452

Section D. Funds Spent from Federal Share of CWS

13.	Federal Share of CWS Disbursements to Students (Both Regular and Community Service Learning Program)	$ 33,795
14.	Administrative Cost Allowance Claimed for Regular CWS Program	+ $ 2,113
15.	Administrative Cost Allowance Claimed for CSLP (May Not Exceed 10% of Line 10)	+ $ 0
16.	Federal Share of Job Location and Development Program Expenditures (May not exceed $25,000 or 10% of the sum of lines 4 + 5 plus your original and supplemental authorizations, whichever is less.)	+ $ 0
17.	Total Federal Funds Spent for CWS (Sum of Lines 13 through 16)	$ 35,908

Section E. Use of CWS Authorization

18.	Expended CWS Authorization (Lines 3 + 6 + 7 + 17) minus (Lines 2 + 4 + 5)	$ 34,111
19.	Unexpended CWS Authorization (Line 1 – Line 18)	$ 1,867

ED Form 646-1, Approval date: 7/9/82

BASIC EDUCATIONAL OPPORTUNITY GRANTS
1981-82 AWARD PERIOD
PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

OFFICE OF POSTSECONDARY EDUCATION
FORM APPROVED
FEDAC NO. R 145

1 BEOG ID NO 107561

2 ENTITY NO 1516000663A1

3 Institution NAME and ADDRESS

☐ Check here when NAME and/or ADDRESS has been changed and indicate changes below

MISSOULA VOC TECH CENTER
909 SOUTH AVENUE WEST
MISSOULA MT 59801

4 Type of institution: 2-YEARS
1 ☐ Less than one year 2 ☐ One year but less than two years 3 ☐ Two years but less than three years
4 ☐ Three years but less than four years 5 ☐ Four years (baccalaureate degree only) 6 ☐ Five years or more

5 Financial Control: PUBLIC
1 ☐ Public 2 ☐ Private, nonprofit 3 ☐ Proprietary

6 1981-82 Undergraduate Enrollment: A Full-time: 600 B Part-time: 25

7 Term Type: QUARTER
1 ☐ Credit Hour 2 ☐ Quarter 3 ☐ Semester
4 ☐ Trimester 5 ☐ Clock Hour

8 Length of Academic Year (from 7/1/81 to 6/30/82) on which charges below are based: 09 MONTHS

9 Average Charges per Full-time Undergraduate Student:

	1981-82	1982-83 (Estimated)
A. Tuition and Fees (In State)	$ 300	D. $ 450
B Room (On-Campus)	$ N/A	E. $
C Board (On-Campus)	$ N/A	F. $

SECTION II REPORT OF EXPENDITURES AND RECIPIENTS

Report for (Check One Box Only)
1 ☐ October 31 2 ☐ February 28 3 ☒ June 30
4 ☐ ADHOC Change in ED Approved Authorization (Use between reporting periods) 5 ☐ Revised June 30 (Use only if June 30 report previously filed)

Date report prepared: 7 / 12 / 82

	(A) Amount (DOLLARS ONLY)	(B) BEOG Recipients
Gross Expenditures (actual payments to students to date for current award period)	12 $ 147,889	12 275
Less Recoveries (to date for current award period only)	13 $ 1,890	13 14
Net Expenditures (to date for current award period only)	12 − 13 = 14 $ 145,999	
Additional Amount for Present Recipients (for remainder of current award period)	15 $ -0-	
Estimated Additional Expenditures and Recipients (for remainder of current award period)	16 $ -0-	16 -0-
Total Estimated Expenditures and Recipients (for ENTIRE award period 7/1/81 - 6/30/82)	14 + 15 + 16 = 17 $ 145,999	12 + 16 = 17 275
Current ED Approved Authorization as of 03/04/82 162	18 $ 151,058	
Institution's Requested Authorization Adjustment	17 − 18 = 19 $ 5,059 −	
Part-time students Expenditures and Recipients (for ENTIRE award period)	20. $ 4,500	20. 15
Number of Student Eligibility Reports Previously Submitted		21 243
Number of Student Eligibility Reports Submitted with this Report		22 32
Total Number of Student Eligibility Reports Submitted		21 + 22 = 23 275
Number of SERs On Hand But Not Yet Paid (Amount and Count should be included in Items 16A and 16B)		24 -0-

Official responsible for this PROGRESS REPORT (Report must be signed and mailed to P. O. Box 2468, WASHINGTON, D. C. 20013)

Name: Charles Couture -18-
Title: Student Services Supervisor
Phone: (406) 721-1330, Ext. 256
SIGNATURE: Charles Couture

WARNING. Any person who knowingly makes a false statement or misrepresentation on this fo may be subject to a fine of up to $10,000 or to imprisonment of up to 5 years or to both under pro sions of the United States Criminal Code. Such provisions may include among others 18 U.S.C. 10

ED FORM 255-3, 6/81 (20 USC 1070a, 34CFR 690.8

Missoula Vocational Technical Center
for HIREeducation

- *Post Secondary Vocational Technical Education*
- *Adult Continuing Education*
- *Community Service*

Phone (406) 721-1330 909 South Avenue West Missoula, Montana 59801

November 17, 1983

Ms. Gayle Moon, C.P.A.
Galusha, Higgins and Galusha
PO Box 1699
Helena, MT 59624

Dear Ms. Moon:

Enclosed is our response to the audit report prepared by your office for Missoula Vocational Technical Center's Financial Aid Programs for fiscal years ended June 30, 1983 and 1983.

Center personnel express their appreciation to you and your staff for a professional and cooperative effort. Your comments and suggestions will be beneficial to the future operation of the Missoula Vocational Technical Center.

Sincerely,

Dennis Lerum
Director

kjs

enclosure

MISSOULA VOCATIONAL TECHNICAL CENTER
FINANCIAL AID PROGRAMS
RESPONSE TO AUDITOR'S RECOMMENDATIONS
FOR FISCAL YEARS ENDED JUNE 30, 1982 AND 1983

Recommendation #1--Segregation of Cash Receipts Functions. We recommend the Center personnel implement procedures to further segregate cash receipts and accounts receivable functions.

Response

We concur. The MVTC Lead Bookkeeper is responsible for maintaining accounts receivable for student grant repayments. The Cashier continues to open mail, prepare receipts and make deposits. No further segregation of duties is possible at this time, as there are only three clerical employees in the Center's Business Office.

Recommendation #2--Eligible Aid Applicants. We recommend the Center personnel improve procedures to assure reported data is accurate.

Response

We concur. Center personnel will initiate procedures to verify accuracy of the Application and Fiscal Operations Report.

Recommendation #3--Excess Cash Balance. We recommend Center personnel maintain minimum cash balances sufficient to finance current disbursements only.

Response

We concur. Considering the small amount of cash and the limited number of months the cash was held the problem does not appear to be significant. Center personnel are required to estimate Federal cash requirements approximately 45 days in advance of actual disbursement to students to allow sufficient time for the Federal government to process the cash request and forward cash to the Center. An alternative to the "cash request" system is the "letter of credit" system. Center personnel have previously investigated this procedure and were told by a Government representative that the dollar amount of the Center's financial aid program did not warrant the establishment of a "letter of credit." Center personnel will again investigate the establishment of a "letter of credit."

Recommendation #4--Ability to Benefit Criteria. We recommend Center officials develop formal criteria for measuring the students' ability to benefit from education or training the Center offers.

Response

We concur. A test is administered to incoming students to measure student achievement levels. Prospective students whose achievement level is not commensurate with program entry levels are afforded the opportunity to enroll in the Prevocational Program, which consists of remediation as well as extensive counseling. State policy, however, does require that admission must be afforded to any applicant on a first-come, first-served basis.

Recommendation #5--Withdrawal Rate. We recommend Center personnel review the withdrawal rate and determine if withdrawals can be reduced.

Response

We concur. A review process that includes an assessment of incoming students achievement levels relative to program entry expectations is in place. In addition, student progress is monitored in an attempt to address possible retention deterrents. It is anticipated these efforts along with extensive counseling will reduce unnecessary withdrawals.

OFFICE OF PUBLIC INSTRUCTION
STATE CAPITOL
HELENA, MONTANA 59620
(406) 449-3095

Ed Argenbright
Superintendent

November 14, 1983

Ms. Gayle Moon
Galusha, Higgins & Galusha
Certified Public Accountants
P.O. Box 1699
Arcade Building
111 North Last Chance Gulch
Helena, Montana 59624

Dear Ms. Moon:

This response is prepared in consideration of the recommendations of the student financial aids audit of the Missoula Vocational Technical Center, years 1982 and 1983.

The Office of Public Instruction has reviewed the recommendations and issues concurrence with recommendations noted on pages 4, 6, and 7 of the audit report.

We would note, however, that the State of Montana has established an open admissions policy on Article X of the Constitution that establishes an untested tenet with respect to the development of formal criteria for measuring student ability to benefit from education or training offered by the Center.

In other respects, we find the audit to be acceptable and wish to express appreciation for the professional manner in which activities were handled.

Sincerely,

Gene R. Christiaansen
-hd-

GENE R. CHRISTIAANSEN
Assistant Superintendent
Department of Vocational Education Services

hd

xc: T. Chesbro
D. Lerum
D. Kraft
E. Argenbright
W. Anderson

Affirmative Action — EEO Employer